



# Plan for Cyclical Reassessments



Assessing unit _____	Date plan submitted: _____
SWIS/CAP code _____	Original _____
County _____	Amended _____
<p>This Plan covers final assessment roll years: Years <b>must</b> correspond to first and last reappraisal years in the chart on page 3.</p>	
From _____	To _____

The plan must be submitted by the *Assessor* of the assessing unit, and the CEO of the municipality or constituent municipality of a CAP; if a CAP, please copy and insert the needed numbers of this page.

## 1 Plan development & commitment

Plan submitted by:

\_\_\_\_\_  
Chief Executive Officer's name (print)

\_\_\_\_\_  
Municipality name if in CAP

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Assessor's name (print)

\_\_\_\_\_  
Signature

The above signatories acknowledge that the failure to implement a reappraisal pursuant to an approved Plan for Cyclical Reassessments will result in the repayment of the full amount of financial aid received for the assessment rolls following the roll for which the most recent reappraisal was implemented.

<b>2 Assessing unit needs analysis</b>					
<b>a. Assessing Unit or CAP Profile</b>				Roll year used:	
Is Article 19 (Homestead option) in effect? (Yes/No) .....					
Is adoption of Article 19 (Homestead option) planned or being considered? (Yes/No) .....					
<b>Property summary:</b>					
Roll section	Property types	Number of parcels	Assessed value	Percent Total AV	Annual average number of valid sales
1	100 – Agricultural				
1	200 – Residential				
1	300 – Vacant				
1	400 – Commercial				
1	500 – Recreation				
1	600 – Comm. service				
1	700 – Industrial				
1	800 – Public service				
1	900 – Private forest				
3	Taxable SOL				
6	Public utility				
8	Wholly exempt				
<b>Totals</b>					
<b>b. Complex Commercial and Industrial Property</b>					
If a Complex Advisory Appraisal was <b>not</b> requested for a complex or unique property, describe below how the assessor will obtain inventory data and determine a value.					
<b>c. Utility Property</b>					
If an Advisory Appraisal was <b>not</b> requested for any Utility Property, describe below how the assessor will obtain inventory data and determine a value.					

**3 Current status of data collection/re-inspection requirement**

Assessment roll year of last assessing unit-wide data collection or re-collection, if done .....				
Is an assessing unit-wide data collection project currently underway? (Yes/No) .....				
Complete the chart below <b>only</b> if data collection/re-inspection was performed over several years				
	Residential	Commercial	Vacant	Utility
Cumulative percentage of parcels that have been physically inspected within the last six (6) years	%	%	%	%

**4 Plan length and reassessment timetable**

The statute and rules require:

- Plan not less than four years
- Reappraisal in the **first** and **last** years of the plan
- A reappraisal at least every **four** years
- Inventory collection at least once every **six** years (all parcels **must** have been physically inspected at least once within the preceding six years of each assessment roll year in the plan)

Rules require that a *revaluation* in any year be a complete reappraisal in order to be eligible for State aid of up to \$5 per parcel (see *Guidelines* for details).

Complete each row in the table below, entering the following information for each year of the plan:

- **Assessment roll year for each year of plan only**
- **Reappraisal Cycle: Reappraisal or blank**
- **Inventory Collection** (physical re-inspection): **Assessing Unit-wide, Partial, or blank**

If there is intent to conduct a reassessment using methods other than a complete reappraisal in the *non-reappraisal* years, the assessor **must** notify ORPTS in writing no later than 180 days prior to the tentative roll (typically by November 1) - do **not** enter on chart.

Plan year	1	2	3	4	5	6
Assessment roll year						
Reappraisal cycle						
Inventory collection						

**Instructions – Submit this Application to your State Aid Representative:**

NYSDTF/ORPTS Western Region Genesee County Building 2 3837 West Main Street Road Batavia NY 14020	NYSDTF/ORPTS Central Region 333 East Washington Street Syracuse NY 13202	NYSDTF/ORPTS Northern Region W A Harriman Campus Building 8A Albany NY 12227-0801	NYSDTF/ORPTS Southern Region 44 south Broadway, 6th Floor White Plains NY 10601
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**Please see the example on the following page**

## Example

**Guidelines:**

- Plan must conform to the statute for plan length and reassessment (reappraisal) frequency.
- Plan chart must indicate a reappraisal in the assessment roll year of Plan Year 1.
- Plan chart should be blank after *final* reappraisal and page 1 must conform to chart.
- It is not necessary to indicate the last unit wide data collection prior to the first year of the plan in the chart; this is addressed elsewhere in the plan.

**Example:**

Assessing unit conducted a unit-wide data collection in 2010. They intend to perform a reappraisal for the 2011 assessment roll, and then do another reappraisal in 2014. Inventory collection will continue to be done over a multi-year period to ensure that all parcels are physically re-inspected again over a six-year period.

**Following the guidelines above, the plan should indicate the following:**

Page 1: **This Plan covers assessment roll years:**      From: 2011      To: 2014

Page 3 **Chart:**

<b>Plan year</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>
Assessment roll year	<b>2011</b>	2012	2013	<b>2014</b>		
Reappraisal cycle	<b>Reappraisal</b>			<b>Reappraisal</b>		
Inventory collection	Partial	Partial	Partial	Partial		

The same plan should **not** be completed as follows:

Page 1: **This Plan covers assessment roll years:**      From: 2010      To: 2015

Page 3 **Chart:**

<b>Plan year</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>
Assessment roll year	2010	<b>2011</b>	2012	2013	<b>2014</b>	2015
Reappraisal cycle	No	<b>Yes</b>	No	No	<b>Yes</b>	No
Inventory collection	Unit wide	Partial	Partial	Partial	Partial	Partial